

**United States Bankruptcy Court**  
**Eastern District of Michigan**

In re **Dennis Allan Cedar**

Debtor(s)

Case No.

Chapter **11**

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 1040 Income Tax 2005</b>		<b>101,385.98</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 941 Taxes 4th Quarter 2002</b>		<b>53,503.84</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 941 Taxes 1st Quarter 2002</b>		<b>52,099.11</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 941 Taxes 3rd Quarter 2002</b>		<b>50,891.55</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 941 Taxes 2nd Quarter 2002</b>		<b>50,695.48</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 941 Taxes 4th Quarter 2001</b>		<b>49,374.22</b>
<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232</b>	<b>Form 1040 Income Tax 2004</b>		<b>46,806.49</b>

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(Continuation Sheet)

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<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 2nd Quarter 2001		44,784.98
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 1st Quarter 2003		33,268.09
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 3rd Quarter 2001		32,747.33
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 4th Quarter 2004		28,580.89
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 3rd Quarter 2003		25,168.36
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 4th Quarter 2003		24,921.69
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 1st Quarter 2004		23,713.69
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 3rd Quarter 2004		19,929.81
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 2nd Quarter 2004		19,428.18

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<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 2nd Quarter 2003		19,028.88
Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit of the IRS P.O. Box 330500 - Stop 15 Detroit, MI 48232	Form 941 Taxes 2nd Quarter 2006		17,515.10
Michigan Department of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699	Michigan Department of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699	Withholding taxes		18,988.79
Tarus 38100 Commerce Drive Sterling Heights, MI 48312	Tarus 38100 Commerce Drive Sterling Heights, MI 48312	Trade debt		21,417.54

**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, **Dennis Allan Cedar**, the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date May 1, 2012
 Signature /s/ Dennis Allan Cedar  
**Dennis Allan Cedar**  
 Debtor

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
 18 U.S.C. §§ 152 and 3571.